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URBAN A LESTER

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SURFACE TRANSPORTATION BOARD

February 21, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Amendment No. 1 to Memorandum of Equipment Lease Agreement, Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 and Memorandum of Trust Indenture and Security Agreement, Trust Indenture Supplement No. 1, Trust Indenture Supplement No. 2, Trust Indenture Supplement No. 3, Trust Indenture Supplement No. 4 and Trust Indenture Supplement No. 5, dated as of February 20, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 27155.

The names and addresses of the parties to the enclosed document are:

Indenture Trustee: Wilmington Trust Company, not in its individual
                      capacity but solely as IndentureTrustee
                      Rodney Square North
                      1100 North Market Street
                      Wilmington, DE 19890-0001

Lessee: First Union Rail Corporation
                      6250 River Road, Suite 5000
                      Rosemont, IL 60018

> Owner Trustee/
>   Lessor: Wells Fargo Bank Northwest, National
>   Association, not in its individual capacity but
>   solely as Owner Trustee
>   299 South Main Street, 12th Floor
>   Salt Lake City, UT 84111

A description of the railroad equipment covered by the enclosed document is:

113 railcars within the series NDYX 863336 - NDYX 863398 and RWSX 7202 - RWSX 7320 (previously marked within the series TILX 637789 - TILX 637851 and CEFX 64686 - CEFX 64804) as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Amendment No. 1 to Memorandum of Equipment Lease Agreement, Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 and Memorandum of Trust Indenture and Security Agreement, Trust Indenture Supplement No. 1, Trust Indenture Supplement No. 2, Trust Indenture Supplement No. 3, Trust Indenture Supplement No. 4 and Trust Indenture Supplement No. 5.

Also enclosed is a check in the amount of $35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem
Enclosures

AMENDMENT NO. 1 TO
MEMORANDUM OF EQUIPMENT LEASE AGREEMENT,
LEASE SUPPLEMENT NO. 1, LEASE SUPPLEMENT NO. 2, LEASE SUPPLEMENT NO. 3, LEASE SUPPLEMENT NO. 4 AND LEASE SUPPLEMENT NO. 5
AND
MEMORANDUM OF TRUST INDENTURE AND SECURITY AGREEMENT, TRUST INDENTURE SUPPLEMENT NO. 1, TRUST INDENTURE SUPPLEMENT NO. 2, TRUST INDENTURE SUPPLEMENT NO. 3, TRUST INDENTURE SUPPLEMENT NO. 4 AND TRUST INDENTURE SUPPLEMENT NO. 5
(Surface Transportation Board)

This Amendment No. 1 to Memorandum of Equipment Lease Agreement, Lease Supplements Nos. 1, 2, 3, 4 and 5, and Memorandum of Trust Indenture and Security Agreement, Trust Indenture Supplement Nos. 1, 2, 3, 4 and 5 (the "Amendment") is made and entered into this 20ᵗʰ day of February, 2008, pursuant to the Equipment Lease Agreement and Lease Supplements dated September 12, 2007 (the "Lease"), between Wells Fargo Bank Northwest, National Association, as Owner Trustee (the "Lessor"), and First Union Rail Corporation, a North Carolina corporation (the "Lessee"), and the Trust Indenture and Security Agreement and Trust Indenture Supplements dated as of September 12, 2007 (the "Trust Indenture and Security Agreement") between Wilmington Trust Company, not individually but solely as Indenture Trustee ("Indenture Trustee"), and Wells Fargo Bank Northwest, National Association, not individually but solely as Owner Trustee ("Owner Trustee").

WHEREAS, a Memorandum of Equipment Lease Agreement, Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 evidencing the Lease was filed with the Surface Transportation Board pursuant to Section 11301(a) of Title 49 of the *United States Code* on September 12, 2007 at 8:00 a.m., under Recordation Number 27155; and

WHEREAS, a Memorandum of Trust Indenture and Security Agreement and Trust Indenture Supplement No. 1, Trust Indenture Supplement No. 2, Trust Indenture Supplement No. 3, Trust Indenture Supplement No. 4 and Trust Indenture Supplement No. 5 was filed with the Surface Transportation Board pursuant to Section 11301(a) of Title 49 of the *United States Code* on September 12, 2007 at 8:00 a.m., under Recordation Number 27155-A; and

WHEREAS, pursuant to Section 4.2, <u>Duty to Number and Mark Equipment</u>, of the Lease, Lessee is required to file and record in all public offices where the Lease and the Trust Indenture and Security Agreement have been filed, the new identification reporting mark and number for such railcars that have been changed and remain subject to the Lease and the Trust Indenture and Security Agreement; and

NOW THEREFORE, in order to comply with the provisions under the Lease, the Lessee hereby provides the following:

> <u>Exhibit 1</u> attached hereto identifies the railcars subject to the Lease and the Trust Indenture and Security Agreement that have been reported as remarked and renumbered since September 12, 2007.

RECORDATION NO. 27155 - B FILED

FEB 21 '08 -3 50 PM

FURC Trust No. 2007-2A
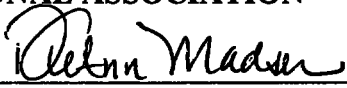
SURFACE TRANSPORTATION BOARD

This Amendment shall not impair or terminate any rights and obligations of the parties under the Lease and the Trust Indenture and Security Agreement with respect to the railroad equipment covered by the Lease and the Trust Indenture and Security Agreement, as to which the Lease and the Trust Indenture and Security Agreement remain in full force and effect.

[The remainder of this page is intentionally left blank.]

Dated this 20th day of February, 2008.

OWNER TRUSTEE (LESSOR):

WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION

By: _____
Name: ~~DeAnn Madsen~~
Title: ~~Vice President~~

INDENTURE TRUSTEE:

WILMINGTON TRUST COMPANY

By: _____
Name: _____JOSE PAUCOS_____
Title: ___ASSISTANT VICE PRESIDENT___

LESSEE:

FIRST UNION RAIL CORPORATION

By: _____
Name: _____Rick Grossman_____
Title: ___Vice President-Equipment___
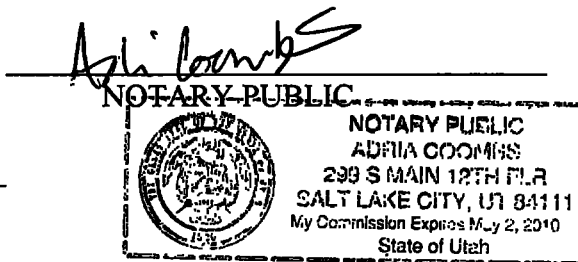
STATE OF UTAH)
)   ss.

COUNTY OF SALT LAKE)

      The foregoing instrument was acknowledged before me, the undersigned Notary Public, on this 15th day of February, 2008 by **DeAnn Madsen**, as **Vice President** of **WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION.**

      IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

                                 NOTARY PUBLIC

My Commission Expires: _____

[Notarial Seal]

STATE OF ILLINOIS)
)   ss.
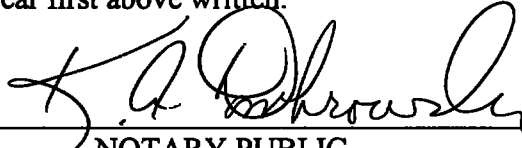
COUNTY OF COOK)

      The foregoing instrument was acknowledged before me, the undersigned Notary Public, on this 24th day of Jan., 2008 by Rick Grossman, as Vice President-Equipment of **FIRST UNION RAIL CORPORATION.**

      IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

                                 NOTARY PUBLIC

My Commission Expires: 10-7-2009

[Notarial Seal]
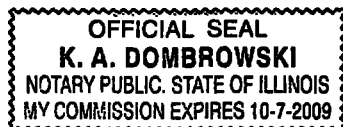
STATE OF DELAWARE)
)   ss.
COUNTY OF NEW CASTLE)

     The foregoing instrument was acknowledged before me, the undersigned Notary Public, on this _14_ day of _February_, 2008 by _JOSE PANNOS_ , as _ASSISTANT VICE PRESIDENT_ of **WILMINGTON TRUST COMPANY.**

     IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

_____
NOTARY PUBLIC

My Commission Expires: _____

[Notarial Seal]

FURC Trust No. 2007-2A

EXHIBIT 1

COUNT	CAR ID	PRIOR CAR INITIAL	PRIOR CAR NUMBER	CURRENT CAR INITIAL	CURRENT CAR NUMBER
1	169002	TILX	637789	NDYX	863336
2	168997	TILX	637794	NDYX	863341
3	168990	TILX	637801	NDYX	863348
4	169027	TILX	637813	NDYX	863360
5	169019	TILX	637821	NDYX	863368
6	169017	TILX	637823	NDYX	863370
7	169016	TILX	637824	NDYX	863371
8	169013	TILX	637827	NDYX	863374
9	169059	TILX	637831	NDYX	863378
10	169039	TILX	637851	NDYX	863398
11	166072	CEFX	64686	RWSX	7202
12	166108	CEFX	64687	RWSX	7203
13	166085	CEFX	64688	RWSX	7204
14	166060	CEFX	64689	RWSX	7205
15	166101	CEFX	64690	RWSX	7206
16	166152	CEFX	64691	RWSX	7207
17	166065	CEFX	64693	RWSX	7209
18	166064	CEFX	64694	RWSX	7210
19	166147	CEFX	64758	RWSX	7211
20	166122	CEFX	64698	RWSX	7214
21	166121	CEFX	64699	RWSX	7215
22	166106	CEFX	64700	RWSX	7216
23	166155	CEFX	64701	RWSX	7217
24	166049	CEFX	64702	RWSX	7218
25	166124	CEFX	64703	RWSX	7219
26	166150	CEFX	64704	RWSX	7220
27	166134	CEFX	64707	RWSX	7223
28	166098	CEFX	64708	RWSX	7224
29	166075	CEFX	64709	RWSX	7225
30	166142	CEFX	64710	RWSX	7226
31	166070	CEFX	64711	RWSX	7227
32	166088	CEFX	64712	RWSX	7228
33	166092	CEFX	64713	RWSX	7229
34	166055	CEFX	64714	RWSX	7230
35	166140	CEFX	64715	RWSX	7231
36	166081	CEFX	64717	RWSX	7233
37	166154	CEFX	64718	RWSX	7234
38	166074	CEFX	64719	RWSX	7235
39	166151	CEFX	64720	RWSX	7236
40	166103	CEFX	64722	RWSX	7238
41	166110	CEFX	64723	RWSX	7239
42	166160	CEFX	64724	RWSX	7240
43	166102	CEFX	64725	RWSX	7241
44	166100	CEFX	64726	RWSX	7242
45	166059	CEFX	64731	RWSX	7247
46	166073	CEFX	64732	RWSX	7248
47	166056	CEFX	64733	RWSX	7249

48	166111	CEFX	64734	RWSX	7250
49	166120	CEFX	64735	RWSX	7251
50	166107	CEFX	64736	RWSX	7252
51	166094	CEFX	64737	RWSX	7253
52	166129	CEFX	64738	RWSX	7254
53	166096	CEFX	64739	RWSX	7255
54	166048	CEFX	64740	RWSX	7256
55	166112	CEFX	64741	RWSX	7257
56	166158	CEFX	64742	RWSX	7258
57	166143	CEFX	64743	RWSX	7259
58	166086	CEFX	64744	RWSX	7260
59	166161	CEFX	64745	RWSX	7261
60	166109	CEFX	64746	RWSX	7262
61	166138	CEFX	64754	RWSX	7263
62	166144	CEFX	64748	RWSX	7264
63	166127	CEFX	64749	RWSX	7265
64	166079	CEFX	64750	RWSX	7266
65	166047	CEFX	64751	RWSX	7267
66	166132	CEFX	64752	RWSX	7268
67	166145	CEFX	64753	RWSX	7269
68	166054	CEFX	64747	RWSX	7270
69	166135	CEFX	64755	RWSX	7271
70	166148	CEFX	64756	RWSX	7272
71	166090	CEFX	64757	RWSX	7273
72	166050	CEFX	64695	RWSX	7274
73	166119	CEFX	64760	RWSX	7276
74	166093	CEFX	64761	RWSX	7277
75	166114	CEFX	64762	RWSX	7278
76	166118	CEFX	64764	RWSX	7280
77	166123	CEFX	64765	RWSX	7281
78	166149	CEFX	64766	RWSX	7282
79	166053	CEFX	64767	RWSX	7283
80	166058	CEFX	64768	RWSX	7284
81	166133	CEFX	64769	RWSX	7285
82	166131	CEFX	64770	RWSX	7286
83	166099	CEFX	64771	RWSX	7287
84	166156	CEFX	64772	RWSX	7288
85	166146	CEFX	64773	RWSX	7289
86	166141	CEFX	64774	RWSX	7290
87	166082	CEFX	64775	RWSX	7291
88	166077	CEFX	64776	RWSX	7292
89	166046	CEFX	64777	RWSX	7293
90	166126	CEFX	64778	RWSX	7294
91	166067	CEFX	64779	RWSX	7295
92	166068	CEFX	64780	RWSX	7296
93	166057	CEFX	64781	RWSX	7297
94	166061	CEFX	64782	RWSX	7298
95	166071	CEFX	64783	RWSX	7299
96	166117	CEFX	64784	RWSX	7300
97	166087	CEFX	64785	RWSX	7301
98	166076	CEFX	64786	RWSX	7302
99	166137	CEFX	64787	RWSX	7303

FURC Trust No 2007-2A

100	166089	CEFX	64788	RWSX	7304
101	166095	CEFX	64789	RWSX	7305
102	166157	CEFX	64791	RWSX	7307
103	166063	CEFX	64792	RWSX	7308
104	166115	CEFX	64793	RWSX	7309
105	166069	CEFX	64795	RWSX	7311
106	166116	CEFX	64796	RWSX	7312
107	166051	CEFX	64797	RWSX	7313
108	166044	CEFX	64799	RWSX	7315
109	166128	CEFX	64800	RWSX	7316
110	166080	CEFX	64801	RWSX	7317
111	166062	CEFX	64802	RWSX	7318
112	166153	CEFX	64803	RWSX	7319
113	166078	CEFX	64804	RWSX	7320

FURC Trust No 2007-2A